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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,
Plaintiff,
v.
ROWLAND MARCUS ANDRADE,
Defendant.

) CASE NO. CR. 20-00249 RS
)
) UNITED STATES' NOTICE OF EXPERT
) TESTIMONY BY FBI FORENSIC ACCOUNTANT
) BRANDON TABBAL
)
) Trial Date; February 10, 2025
)
) Court: Hon. Richard Seeborg, Courtroom 3, 17th Fl.

The United States hereby discloses, pursuant to Federal Rule of Criminal Procedure 16(a)(1)(G) and Federal Rule of Evidence 702, that it may proffer FBI Forensic Accountant Brandon Tabbal as an expert witness at trial.

Mr. Tabbal’s testimony will be based on his experience, education, and training, which render him an expert regarding cryptocurrency. His CV has been provided to defense counsel. In sum, Mr. Tabbal is a Certified Public Accountant, and he is currently employed as a Forensic Accountant by the FBI, where he is assigned to the FBI Virtual Assets Unit. Mr. Tabbal has been employed by the FBI

1 since February 2016, he has been a member of the FBI's Virtual Currency Response Team since 2020,
2 and he has been a member of the FBI Virtual Assets Unit since July 2022. He serves as an FBI
3 blockchain analysis expert and provides analytical support and technical expertise to the FBI and U.S.
4 Department of Justice on investigations and prosecutions involving cryptocurrency and money
5 laundering involving the use of cryptocurrency. Further, Mr. Tabbal has supported a broad variety of
6 cases involving the illicit use of cryptocurrency, including investigations of child sexual abuse material,
7 ransomware, darknet market activity, exchange exploits, frauds, hitmen for hire schemes, and computer
8 intrusions. Mr. Tabbal has developed and delivered training curriculum on cryptocurrency topics to FBI
9 field offices, local law enforcement, federal government agencies, international law enforcement, U.S.
10 Department of Justice, and the private sector. Mr. Tabbal has not previously testified at trial as an
11 expert witness. He testified as a lay witness at trial in *United States v. Ayala*, 16-cr-00495 HZ (D. Or.).

12 As described in detail in his CV, during the past five years, Mr. Tabbal has served as a speaker
13 and trainer at numerous trainings and conferences involving cryptocurrency. And he has attended
14 numerous trainings in the past five years involving cryptocurrency and cryptocurrency-based money
15 laundering. Mr. Tabbal is also an FBI trainer in the area of blockchain analysis. In this role he has
16 designed and led "hackathons" that were used to train the FBI's cryptocurrency teams to follow
17 cryptocurrency through different money laundering mechanisms such as blockchain hopping and
18 decentralized exchanges. Further, Mr. Tabbal has provided trainings that explain the following:

- 19 ○ what cryptocurrency is;
- 20 ○ addresses, wallets, public keys, and private keys, as they relate to cryptocurrency;
- 21 ○ how to execute seizures of cryptocurrency;
- 22 ○ how to follow and trace cryptocurrency transactions;
- 23 ○ how to assess behavior of a cryptocurrency wallet;
- 24 ○ how to identify if a wallet is used for the sale of child sexual abuse material (child
 pornography);
- 25 ○ how to freeze illicit funds;
- 26 ○ how to explain cryptocurrency in search warrant affidavits; and
- 27 ○ how money laundering techniques have evolved over time.

28 At trial, Mr. Tabbal will explain that cryptocurrency is a type of digital asset circulated over the
Internet as substitutes for traditional fiat currency. Cryptocurrency can exist digitally on the Internet, in
an electronic storage device, or in cloud-based servers. Virtual currencies are not issued by any

1 government or bank like traditional fiat currencies, such as the U.S. dollar, but rather are generated and
 2 controlled through computer software. He will further explain that there are several thousand
 3 cryptocurrencies in circulation, of which Bitcoin is the best known. He will explain that some of the
 4 more well-known cryptocurrencies, such as Bitcoin, utilize a “blockchain”¹ to account for transactions
 5 using the currency. Cryptocurrency is decentralized and peer-to-peer network-based. This means that
 6 typically no single person or entity has control. Rather, all users of a cryptocurrency retain collective
 7 control, and users may exchange cryptocurrency between themselves directly without the involvement
 8 of a central authority. Cryptocurrency is often generated and controlled through computer software
 9 operating via a decentralized network, meaning that typically no central authority exerts control over the
 10 monetary function of the cryptocurrency. To acquire cryptocurrency, a typical user will seek the
 11 services of a cryptocurrency “exchange.” Cryptocurrency exchanges typically accept payments of fiat
 12 currency² or other convertible virtual currency to obtain the cryptocurrency. Users may also accept
 13 cryptocurrency as payment for goods or services, and may attempt to “mine” cryptocurrencies, which
 14 occurs when users utilize their computers’ computing power to verify transactions on the blockchain.
 15 This decentralized verification system takes the place of a central authority, like a bank, in processing
 16 transactions dealing in cryptocurrencies.

17 Mr. Tabbal will explain that to sell or exchange cryptocurrency, the sender of the cryptocurrency
 18 generally sends the prescribed amount of currency to the recipient’s cryptocurrency “address.” An
 19 address is designated by a complex string of letters and numbers, in a similar fashion as bank account
 20 numbers at traditional banks. The recipient can then conduct transactions with other cryptocurrency
 21 users.

22 Mr. Tabbal will explain that the cryptocurrency industry operates like other technology startups.
 23 Developers market and launch virtual currencies to meet a variety of needs and compete with one
 24

25 ¹ Bitcoin is one among many cryptocurrencies. For ease of reference, the terms used herein
 26 generally relate to Bitcoin as the cryptocurrency described below appears to mirror the terms used in
 27 Bitcoin parlance.

28 ² “Fiat” currency refers to a currency whose value derives from law or government regulation and
 29 is thus “backed” by the government in question, such as the U.S. Dollar or the Euro.

1 another for users and funding. Developers meet these needs by embedding currencies with various
2 utilitarian functions. With respect to the funding process, developers commonly raise capital to support
3 their projects from individual investors through a process called initial coin offering (hereinafter “ICO”),
4 which is similar in certain respects to the initial public offering (“IPO”) process for large corporations.
5 Developers create awareness of their project by, among other things, producing marketing material;
6 identifying special niches into which their proposed virtual currency fits; and participating in online
7 forums and discussions dedicated to cryptocurrency.

8 Mr. Tabbal will explain the term “token” as it relates to cryptocurrency. He will explain that to
9 raise funding, cryptocurrency developers often sell “tokens,” which are digital representations of an
10 asset. Tokens typically are units created on top of existing blockchains such as Ethereum. Tokens can
11 typically be held, traded, or sold for other assets which are usually other cryptocurrencies or fiat
12 currencies. While not typical an actual cryptocurrency could be referred to as a “token” because the
13 developer is developing a new cryptocurrency and seeks to transfer the “token” holders to the new
14 cryptocurrency once it is launched. This is sometimes referred to as token migrations where the initial
15 tokens act as placeholder tokens, which are considered temporary until the project is fully developed and
16 launched. Once launch occurs the placeholder tokens typically can be exchanged for the final token.

17 Mr. Tabbal will explain that individuals and groups seeking funding and exposure of their
18 various cryptocurrency projects typically produce “white papers” in advance of or in conjunction with
19 the cryptocurrency’s ICO. A white paper explains the utility of a cryptocurrency; its features; its
20 projected valuation; and its differences from other cryptocurrencies.

21 Mr. Tabbal will explain the term “blockchain” as it relates to cryptocurrency, and he will explain
22 a cryptocurrency “wallet” and how it functions. Mr. Tabbal will also explain how a “cryptocurrency
23 exchange” functions, and he will describe its purpose.

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Mr. Tabbal will use a demonstrative PowerPoint presentation to assist in explaining the cryptocurrency concepts discuss herein above. The government has provided a copy of the demonstrative to defense counsel.

Pursuant to Federal Rule of Criminal Procedure 16(a)(1)(G)(v), I approve this disclosure of my expected testimony.

/s/ Brandon Tabbal
Brandon Tabbal
Forensic Accountant
FBI

DATED: December 23, 2024

Respectfully submitted,

ISMAIL J. RAMSEY
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/s/
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